

# Instructions for Completing the 2011 Payable 2012 Municipal Levy Limit Worksheet

## Page 1 Instructions

- Line 1 This entry is the 2010 payable 2011 actual town, village or city levy (Line D8 on the 2010 Statement of Taxes less Lines D2, D3, D4 and D5).
- Line 2 This entry is the amount levied in 2010 for unreimbursed expenses related to an emergency.
- Line 3 This entry is the general obligation debt service for calendar year 2011 for debt authorized **after** July 1, 2005. (Line 9 from 2010 Levy Limit Worksheet)
- Line 4 This entry is the 2010 payable 2011 allowable town, village or city levy for levy limit purposes.
- Line 5 This entry is the 2010 payable 2011 actual town, village or city levy from Line 4 increased by the valuation factor of 0% and the percentage due to terminated TIF Districts.
- Line 6 This entry is the 2010 payable 2011 actual town, village or city levy from Line 4 increased by the net new construction valuation factor and the percentage due to terminated TIF Districts.
- Line 7 This entry is the 2011 payable 2012 town, village or city levy limit before adjustments. It is the larger of line 5 or line 6.
- Line 8 This entry is the total adjustments from page 2 line Q.
- Line 9 This is the 2011 payable 2012 allowable town, village or city levy, which is the total of line 7 plus the adjustments from line 8.

## Page 2 Instructions

### Adjustments to Levy Limit

- Line A Increase for unused levy from previous year. Allowable increase has been calculated by the Department of Revenue and is shown on line 5 in the box labeled "Adjustment for previous year's unused levy". REMINDER: This increase can only be taken if approved per sec. 66.0602(3)(f)3a, b, or c Wis. Stats.
- Line B Decrease in debt service levy for debt authorized **prior** to July 1, 2005. This adjustment does not apply to municipalities that are not taking the ½% increase on line A.
- Line C This entry is used to **increase** the allowable levy because the municipal debt service for calendar year 2012 is higher than the debt service for calendar year 2011 for debt authorized **prior** to July 1, 2005.
- Line D Increase in levy for town, village or city's share of refunded or rescinded taxes.
- Line E Increase in levy for debt service for calendar year 2012 for general obligation debt authorized **after** July 1, 2005.
- Line F This entry is used to **increase** the allowable levy because the town, village or city was authorized to do so by a referendum.
- Line G Increase in the allowable levy by the amount of unreimbursed expenses related to an emergency declared by the governor.
- Line H This entry is used to **increase or decrease** the allowable levy because of an increase or decrease in costs associated with an intergovernmental cooperation agreement.

- Line I Increase in the allowable levy for increase in charges assessed by a joint fire department if the increase meets requirements of sec. 66.0602(3)(h) Wis. Stats.
- Line J Decrease in the allowable levy because the town, village or city **transferred a service** previously provided by the municipality to another governmental unit (includes towns, villages, cities and counties).
- Line K Increase in the allowable levy because the town, village or city **assumed a service** previously provided by another governmental unit(s) (includes towns, villages, cities, and counties).
- Line L Decrease in the allowable levy because a city or village annexed territory in 2011 from a town. **Only towns use this line.** This amount is the 2010 town-only property tax amount on the annexed territory.
- Line M Increase in the allowable levy because a city or village annexed territory in 2011 from a town. **Only villages and cities use this line.** This amount is the 2010 town-only property tax amount on the annexed territory.
- Line N This entry is used to **increase** the allowable levy for lease payments for a lease revenue bond issued before July 1, 2005.
- Line O This entry is used to **increase** the allowable levy for a shortfall for debt service for a revenue bond issued under s. 66.0621.
- Line P Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations.
- Line Q This is the total of lines A through P. Enter this total on page 1, line 8

The completed Form SL202C must be submitted by **December 15, 2011.**

Any supporting documentation should be mailed to:

Wisconsin Department of Revenue

Local Government Services 6-97

P.O. Box 8971

Madison WI 53708-8971

Contact: Sue Nelson, (608) 266-8618 (sue.nelson@revenue.wi.gov).

FAX number is (608) 264-6887.

NOTE: If the levy limit worksheet has already been submitted electronically please do not mail another copy to the Department of Revenue.